

Vote: 777 Bushenyi-Ishaka Municipal Council

Structure of Budget Framework Paper

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Foreword

The Budget Framework Paper for Bushenyi-Ishaka Municipal council was generated from the Output Budgeting Tool. It generates all priorities for the budgeting/planning year in both recurrent and development. Bushenyi-Ishaka Municipal council expects to raise and spend 7,406,723,000= . Locally raised revenue will be 839,195,000= while Central government transfers will be 6,567,528,000= . Of this local revenue, 419,597,500= will be returned to the divisions. Activities to be fund by these multisectoral transfers are part of this BFP. The Budget framwork paper aims at portraying the picture of what the Budget for 2016/2017 will be. Most of the prioritized projects are aimed at improving the lives of the people either directly or indirectly by increasing their levels of income through the improvement of income generating activities. Such activities that will improve the incomes of the people have been budgeted for and they include opening of community access roads, Construction of the Staff house Kashenyi HCII, Tarmacking of Basajja-Kijumo road, Construction of VIP pit latrines at Kibaare, Katungu, and Ryamabengwa primary schools, town beautification and Road maintenance will also be apriority in addition to the above activities. I wish to call upon all stakeholders to support this BFP and later the budget for for 2016/2017.

DEO NDIMO
TOWN CLERK

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Executive Summary

Revenue Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	946,812	110,911	839,195
2a. Discretionary Government Transfers	934,570	230,251	845,326
2b. Conditional Government Transfers	4,982,171	1,141,240	4,856,601
2c. Other Government Transfers	868,402	206,623	865,602
Total Revenues	7,731,955	1,689,026	7,406,723

Revenue Performance in the first quarter of 2015/16

The institution planned to receive 3,864,577,500= for the first half of the year 2015/2016, that is 2,850,963,000= central government transfers and 473,406,000= as local revenue. However, it received 1,578,117,000= as central government transfers which is 23%. The amount received in terms of local revenue was 10,911,000=(12%). Poor performance in local revenue is as a result of inadequate staff mainly in the finance department.

Planned Revenues for 2016/17

The institution plans to receive 7,406,723,000=, that is 839,195,000= as local revenue and 6,567,528,000= as central government transfers. This year's revenues are expected to be lower than those of last financial year because according to the released IPFs from the central government, there has been several reductions on many votes like SFG and LGMSD.

Expenditure Performance and Plans

UShs 000's	2015/16		2016/17
	Approved Budget	Actual Expenditure by end Sept	Proposed Budget
1a Administration	585,223	91,378	1,329,456
2 Finance	525,922	13,751	284,782
3 Statutory Bodies	858,845	85,422	252,749
4 Production and Marketing	32,414	1,272	30,010
5 Health	698,438	112,724	534,312
6 Education	3,832,546	937,785	3,798,239
7a Roads and Engineering	1,017,827	223,260	1,000,141
7b Water	0	0	0
8 Natural Resources	54,439	6,349	48,649
9 Community Based Services	69,513	12,249	62,741
10 Planning	33,126	7,444	45,118
11 Internal Audit	23,661	4,660	20,527
Grand Total	7,731,954	1,496,295	7,406,723
Wage Rec't:	4,152,986	1,012,061	4,162,231
Non Wage Rec't:	3,140,500	482,491	3,077,904
Domestic Dev't	438,468	1,743	166,587
Donor Dev't	0	0	0

Expenditure Performance in the first quarter of 2015/16

The institution had planned to spend 1,689,028,000= but actually spent 1,496,295,000=. The key priority expenditures of this local government included basically grading of several municipal roads like Basajja -Buhuura road, Katungu-Begumisa road, Kyamuhangazi Road among others. Other expenditures were met on payment of staff salaries, supervision and monitoring of projects, payment for political leaders seating allowances and school supervisors.

Planned Expenditures for 2016/17

This institution is estimating to spend 7,406,723,000= compared to the previous year's estimates totalling to

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Executive Summary

7,439,047,000= . The expenditure is expected to reduce because LGMSD and SFG have reduced. Also locally raised revenues are seemingly expected to reduce because of the inadequacy of staff generally due to the ban on recruitment of new staff.

Medium Term Expenditure Plans

The medium term expenditure plans for this local government are that monitoring and supervision of government programmes such as UPE and USE will continue as in the previous year, implementation of projects will continue from where the previous F/Y ended, School inspection will be maintained, mobilisation of communities to ensure food security will be carried out, opening of community roads will be done, Physical planning of unplanned areas of the municipality will be done

Challenges in Implementation

The several constraints in implementing the future plans include: Land ownership where by all land belongs to the people. This makes it hard for council to open new roads in the municipality. The procurement process delays the process of awarding contracts leading to implementation problems such as delays. Failure by the central government to release all the budgeted funds affects this local government's efforts to implement projects and programmes. People's unwillingness to pay taxes.

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A. Revenue Performance and Plans

US\$ 000's	2015/16		2016/17
	Approved Budget	Receipts by End September	Proposed Budget
1. Locally Raised Revenues	946,812	110,911	839,195
Miscellaneous	104,500	5,000	
Advertisements/Billboards	7,900	1,078	8,000
Animal & Crop Husbandry related levies	59,267	4,568	65,267
Application Fees	17,305	1,230	17,305
Business licences	167,442	3,485	172,442
Educational/Instruction related levies	7,000	0	8,000
Inspection Fees	27,408	5,044	20,395
Land Fees	15,750	0	15,789
Local Government Hotel Tax		0	12,000
Local Hotel Tax	10,000	600	
Market/Gate Charges	42,784	2,500	44,784
Occupational Permits		0	12,000
Rent & Rates from other Gov't Units	12,840	0	
Local Service Tax	85,000	14,787	92,346
Other Fees and Charges	18,600	1,000	18,600
Registration (e.g. Births, Deaths, Marriages, etc.) Fees	3,948	243	
Property related Duties/Fees	70,000	11,656	72,267
Park Fees	277,672	58,491	280,000
Other licences	19,395	1,230	
2a. Discretionary Government Transfers	934,570	230,251	845,326
Urban Unconditional Grant (Wage)	422,433	103,747	440,617
District Unconditional Grant (Wage)	8,112	7,488	
Urban Discretionary Development Equalization Grant	139,802	27,960	74,419
Urban Unconditional Grant (Non-Wage)	364,223	91,056	330,289
2b. Conditional Government Transfers	4,982,171	1,141,240	4,856,601
Development Grant	152,666	30,533	92,168
Sector Conditional Grant (Wage)	3,736,602	923,564	3,736,612
Support Services Conditional Grant (Non-Wage)	745,489	77,149	647,901
Sector Conditional Grant (Non-Wage)	347,415	109,994	379,919
2c. Other Government Transfers	868,402	206,623	865,602
Contribution to PLE exams from UNEB	2,800	0	
Other Transfers from Central Government		0	865,602
Uganda Road Fund (DUCAR)	865,602	206,623	
Total Revenues	7,731,955	1,689,026	7,406,723

Revenue Performance in the first Quarter of 2015/16

(i) Locally Raised Revenues

The Municipality planned to receive 217,101,000= but actually received 110,911,000=. The deviation is due to the fact that local revenue collection performed badly because of understaffing, delays in procuring service providers as well as, to some reasonable degree, political interference.

(ii) Central Government Transfers

The planned central government revenue for quarter one should have been 1,588,595,000= but actual receipts were 1578116000=. The deviation was due to the fact that the contributions to PLE exams from UNEB were not made as it was not the time for these exams.

(iii) Donor Funding

There was no donor funding

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A. Revenue Performance and Plans

Planned Revenues for 2016/17

(i) Locally Raised Revenues

In the 2015/2016 F/Y, this LG had projected to receive 810,033,000= . In the F/Y 2016/2017, it is forecasting to receive 839,195,000= . There is an increment because Electronic revenue registers have been established and hence accuracy in collection will be high leading to increased collections.

(ii) Central Government Transfers

In the F/Y 2015/2016, the LG had planned to receive 6,137,238,000= . This year it is planning to receive 6,5675,528,000 = . There is an increment in the grants budget because the government has increased the wage estimates.

(iii) Donor Funding

No donor funding so far.

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Summary of Performance and Plans by Department

Workplan 1a: Administration

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	562,514	128,155	1,318,293
Locally Raised Revenues	69,933	13,175	59,559
Multi-Sectoral Transfers to LLGs	254,087	55,456	419,598
Support Services Conditional Grant (Non-Wage)	3,810	953	647,901
Urban Unconditional Grant (Non-Wage)	70,805	8,505	30,968
Urban Unconditional Grant (Wage)	163,879	50,067	160,268
<i>Development Revenues</i>	22,709	2,542	11,163
Locally Raised Revenues	10,000	0	
Urban Discretionary Development Equalization Grant	12,709	2,542	11,163
Total Revenues	585,223	130,697	1,329,456
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	562,514	89,635	1,318,293
Wage	154,909	50,067	160,268
Non Wage	407,605	39,568	1,158,026
<i>Development Expenditure</i>	22,709	1,743	11,163
Domestic Development	22,709	1,743	11,163
Donor Development	0	0	0
Total Expenditure	585,223	91,378	1,329,456

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 585,223,000= but actually received 130,697,000= (22%). For Q1 , 146,306,000= was budgeted but 130,697,000=(89%) was received. Unconditional grant - wage performed best at 122% because of recruitment of new staff .PAF monitoring performed second at 100% because the Central government released all the budgeted funds for the quarter. The poorest performance was noted in urban unconditional grant - non wage (48%).

Department Revenue and Expenditure Allocations Plans for 2016/17

In the 2015/2016 F/Y, the department had planned for 585,223,000=. This F/Y, 2016/2017 the department is planning to receive 1,329,456,000=, an increment of 127 % This increment is expected because of the support services grant which the central government has put under this department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department will continue to support, build capacity of staff and monitoring of government programs. For FY 2015/16 Quarter one, staff were supported and appraised to monitor their performance. All government programs were monitored to improve on the quality and timely completion of these projects.

The staffing is still very low at 60 percent, this affects performance of key departments without a staff e.g planning and divisions under community development.

Plans for 2016/17 by Vote Function

The department will continue to support, build capacity of staff and monitoring of government programs. For FY 2015/16 Quarter one, staff were supported and appraised to monitor their performance. All government programs were monitored to improve on the quality and timely completion of these projects.

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Workplan 1a: Administration

The staffing is still very low at 60 percent, this affects performance of key departments without a staff e.g planning and divisions under community development.

Medium Term Plans and Links to the Development Plan

The department will provide support supervision to Divisions, hold planning and coordination meetings, coordinate and supervise government programmes and activities, mobilize and allocate resources to departments, recruit new staff in the municipality and divisions, control and update payroll, new staff accessed payroll of municipality, procure office equipment (computers), celebrate National and local functions, appraise and discipline staff.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No activities have so far been identified

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate Funding to the department

Being a new upgraded department, the local revenue is still little and yet many office equipment and work needs to be done for the Municipal Council to be at a level befitting its status. Grants from Central Government are also little and have reduced.

2. Understaffin

The department and Council generally is staffed at less than 50%. Too much work load combined with lack of equipments such as computers.

3. Lack of timely communication

The circulars and guide lines from line ministries are received late making it hard for timely implementation

Workplan 2: Finance

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	513,922	35,293	284,782
Locally Raised Revenues	148,158	5,882	40,052
Multi-Sectoral Transfers to LLGs	234,692	16,637	125,879
Urban Unconditional Grant (Non-Wage)	34,442	5,004	22,220
Urban Unconditional Grant (Wage)	96,630	7,770	96,630
<i>Development Revenues</i>	12,000	0	0
Locally Raised Revenues	12,000	0	0
Total Revenues	525,922	35,293	284,782
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	513,922	13,751	284,782
Wage	96,630	8	96,630
Non Wage	417,292	13,743	188,152
<i>Development Expenditure</i>	12,000	0	0
Domestic Development	12,000	0	0
Donor Development	0	0	0
Total Expenditure	525,922	13,751	284,782

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 525,922,000 = but actually received 35,293,000 (7%). For quarter one, the department planned to receive 131,481,000 = but received 35,293,000 = (27%). The highest performance was

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Workplan 2: Finance

noted in Urban unconditional grant - non wage (58%) while the poorest performance was noted in locally raised revenues (16%) because there were under collections due to limited number of staff. Wage performance was at 32% as some staff retired while others went away.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the 2015/2016 F/Y, the department had planned to receive 525,922,000= . This year, 2016/2017, the department expects to receive and spend 284,782,000=. There is a decrease of 49% in the budgeting compared to the previous Fy's budget because the municipality has not budgeted for property valuation which was budgeted for the previous year. This activity was not done as there were no funds. Council expects to obtain a loan from the bank to value such properties once permission is granted.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Updating the books of accounts, preparing budgets and revenue enhancement plans, preparing financial statements, assessment of revenue sources, and collecting revenues.

Plans for 2016/17 by Vote Function

Updating the books of accounts, preparing budgets and revenue enhancement plans, preparing financial statements, assessment of revenue sources, and collecting revenues.

Medium Term Plans and Links to the Development Plan

The department shall supervise revenue collection and management, accountability and allocation to various departments. Recruitment of the accounting staff and their deployment to the departments and divisions. Privatizing the revenue collection and enhancing the tax base by establishing markets, gazetted parking stages/lines and fencing the Ishaka taxi park and animal/cow loading centres.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No activity identified yet in this area.

(iv) The three biggest challenges faced by the department in improving local government services

1. Inefficient finance

Grants are inadequate and this hampers service delivery. Planning and IPFs still rely on 2002 population census and Town Council yet the municipality expanded and raised citizens' expectations

2. Understaffing

Due to creation of Municipality, some of the staff posted to Divisions were got from the department and this created staffing gaps and capacities, both at the municipal council and the

3. Lack of transport

This hinders revenue mobilization and enforcement. High default rates in property rates, licences, LHT, LST and makes revenue projections unreliable

Workplan 3: Statutory Bodies

(i) Overview of Workplan Revenue and Expenditures

US\$ Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	809,963	92,910	252,749
District Unconditional Grant (Wage)	8,112	7,488	
Locally Raised Revenues	46,001	5,293	44,503

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Workplan 3: Statutory Bodies

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Multi-Sectoral Transfers to LLGs		0	69,835
Support Services Conditional Grant (Non-Wage)	735,459	74,644	
Urban Unconditional Grant (Non-Wage)	10,058	4,504	112,165
Urban Unconditional Grant (Wage)	10,334	980	26,246
<i>Development Revenues</i>	<i>48,882</i>	<i>10,220</i>	<i>0</i>
Multi-Sectoral Transfers to LLGs	48,882	10,220	
Total Revenues	858,845	103,130	252,749
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	<i>809,963</i>	<i>85,422</i>	<i>252,749</i>
Wage	10,334	980	26,246
Non Wage	799,630	84,441	226,503
<i>Development Expenditure</i>	<i>48,882</i>	<i>0</i>	<i>0</i>
Domestic Development	48,882	0	0
Donor Development	0	0	0
Total Expenditure	858,845	85,422	252,749

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 858,845,000 = but actually received 103,130,000= (12%) . For quarter one, the department planned to receive 214,711,000= but actually received 103,130,000= (48%). Conditional transfers to salary and gratuity for LG elected leaders contributed best at 369% because the central government had released less IPFs than what was actually received. Un conditional grant -non wage performed second at 179% due to the need for massive sensitization.

Department Revenue and Expenditure Allocations Plans for 2016/17

In the 2015/2016 Financial year, the department had planned to spend 852,845,000= The current budget 2016/2017 is 252,749,000=which reflects a reduction by 71 %. The budget has been reduced because of the fact in the previous budget, central government had budgeted for pensions and gratuity under this department which is not the case this year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

For FY 2015/16 Quarter one, the department organised 1 council meeting and one sectoral committee for each committee to ensure smooth flow of the discussion of the documents. Three executive committee meetings were held. To ensure accountability and value for money, two monitoring visits on government programmes were made by the executive.

Plans for 2016/17 by Vote Function

For FY 2015/16 Quarter one, the department organised 1 council meeting and one sectoral committee for each committee to ensure smooth flow of the discussion of the documents. Three executive committee meetings were held. To ensure accountability and value for money, two monitoring visits on government programmes were made by the executive.

Medium Term Plans and Links to the Development Plan

The sector will be facilitated for policies to be made and approved, monitoring and overseeing government programmes, contracts committee meetings will be held to prequalify and award service providers, Meetings of council, standing committees and executive and reports approved.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet identified

(iv) The three biggest challenges faced by the department in improving local government services

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Workplan 3: Statutory Bodies

1. Inadequate funding

The conditional grant for political leaders' salary is not enough to pay for the salaries and gratuity of all the politicians from LCI-III within the municipality. Even the PAF Monitoring is too meagre to facilitate the activities of oversight

2. Low Local revenue collection

This has caused poor facilitation for meetings and execution of oversight functions

3. Central governments failure to release the as budgeted

Projects to be funded from these grants do not get to their completion

Workplan 4: Production and Marketing

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	32,414	1,600	30,010
Locally Raised Revenues	4,146	588	8,901
Sector Conditional Grant (Non-Wage)	0	0	1,174
Sector Conditional Grant (Wage)	15,000	0	14,998
Urban Unconditional Grant (Non-Wage)	1,089	1,012	4,938
Urban Unconditional Grant (Wage)	12,179	0	
Total Revenues	32,414	1,600	30,010
B: Overall Workplan Expenditures:			
Recurrent Expenditure	32,414	1,272	30,010
Wage	23,092	0	0
Non Wage	9,322	1,272	30,010
Development Expenditure	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	32,414	1,272	30,010

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, The department planned to receive 32,414,000= but actually received 1,600,000= (5%) . For quarter one, the department planned to receive 8,103,000= but actually received 1,600,000= (20%) which was spent on community mobilisation on issues of food security. Urban Un conditional grant - non wage performed best at 372% because there was need to sensitise the communities (all 15 wards) on issues of food security.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to receive 30,010,000= compared to 32,414,000= in the previous 2015/2016 budget. The figure for this year is less than that of last financial year because this year the IPF for the salary for agriculture extension officer has been lower than in the previous year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Demonstration farms yet to start and receive manure from the composite site.

Plans for 2016/17 by Vote Function

Demonstration farms yet to start and receive manure from the composite site.

Medium Term Plans and Links to the Development Plan

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Workplan 4: Production and Marketing

The department will continue to focus on food security through urban farming.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No off budget activities.

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of staff at Municipality Level

There is need to have production structure at municipal level so as to spearhead urban agriculture which will reduce the problem of food inflation and also a way of controlling solid wastes.

2. Lack of land for development

There is no strategic land on which to construct a modern market that would not only generate revenue to council but also to help in solving unemployment in the municipal population.

3. The youth do not like participation in the agricultural activities

There is serious youth migration in the municipality in search of jobs. This has resulted into widespread participation in immoral activities and crimes. The se youth are a security threat to business and commercial activities.

Workplan 5: Health

(i) Overview of Workplan Revenue and Expenditures

<i>US\$ Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	562,058	146,832	476,616
Locally Raised Revenues	20,739	0	35,602
Multi-Sectoral Transfers to LLGs	60,155	40,465	
Sector Conditional Grant (Non-Wage)	24,642	6,161	29,196
Sector Conditional Grant (Wage)	392,066	96,203	392,066
Urban Unconditional Grant (Non-Wage)	59,955	4,003	19,751
Urban Unconditional Grant (Wage)	4,500	0	
<i>Development Revenues</i>	36,380	2,476	57,696
Development Grant	12,380	2,476	24,440
Locally Raised Revenues	24,000	0	
Urban Discretionary Development Equalization Grant		0	33,256
Total Revenues	598,438	149,308	534,312
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	562,058	112,724	476,616
Wage	392,106	96,203	392,066
Non Wage	169,952	16,521	84,550
<i>Development Expenditure</i>	136,380	0	57,696
Domestic Development	136,380	0	57,696
Donor Development	0	0	0
Total Expenditure	698,438	112,724	534,312

Revenue and Expenditure Performance in the first quarter of 2015/16

The department cummulatively planned to receive 698,438,000= but actually received 174,308,000=(25%). For quarter one, it planned to receive 174,609,000= but actually received 174,308,000= (100%). Multi sectoral transfers to LLGs performed at 269% because there was need for the health workers and political leaders to do sensitisation of 15 wards on health issues including measles out breaks as well as waste management.

Department Revenue and Expenditure Allocations Plans for 2016/17

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Workplan 5: Health

The departments budget is Ush534,312,000 = compared to the previous year's budget (2015/2016) which was 598,438,000= . There is a decrease of 11%. The fall in the budget is due to the fact that last financial year, council had planned more projects under this department than in the 2016/2017 budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department continued to improve health services through regular coordination meetings with stakeholders to plan better. Safe male circumcision was done ,immunisation activities carried out as well as regular treatment of patients. The value of essential medicine is hard to capture since NMS delivers direct to health units and does not give out that information.

Plans for 2016/17 by Vote Function

The department continued to improve health services through regular coordination meetings with stakeholders to plan better. Safe male circumcision was done ,immunisation activities carried out as well as regular treatment of patients. The value of essential medicine is hard to capture since NMS delivers direct to health units and does not give out that information.

Medium Term Plans and Links to the Development Plan

Planned medium term activities include Immunisation of 100% of the children under 5yrs, infectious disease control, improved sanitation and promoting safe motherhood, improving child health care, increasing OPD attendance from 42% to 70%. The upgrading of Ruharo HCII into a HCIII and operationalizing Kashenyi and Nyamiko. Renovation of HC1V at Bushenyi by renovating the martenity ward and OPD ward

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet identified

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport and accommodation

Lack of transport system and accommodation for health staff in the Health Centres

2. Poor remuneration

Low salaries of health workers leads to demotivation and attrition especially in the peri- urban areas.

3. Stock outs of essential medicines

Inadequate and irregular supply of medicines from the NMS leads to chronic stock out of medicines in the health facilities`

Workplan 6: Education

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	3,692,260	938,643	3,730,510
Locally Raised Revenues	20,500	3,108	20,546
Other Transfers from Central Government	2,800	0	
Sector Conditional Grant (Non-Wage)	311,333	100,510	339,042
Sector Conditional Grant (Wage)	3,329,536	827,361	3,329,548
Urban Unconditional Grant (Non-Wage)	4,000	0	17,282
Urban Unconditional Grant (Wage)	24,092	7,664	24,092
<i>Development Revenues</i>	140,285	28,057	67,729

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Development Grant	140,285	28,057	67,729
Total Revenues	3,832,546	966,700	3,798,239
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	3,692,260	937,785	3,730,510
Wage	3,353,627	835,025	3,353,640
Non Wage	338,633	102,761	376,870
<i>Development Expenditure</i>	140,285	0	67,729
Domestic Development	140,285	0	67,729
Donor Development	0	0	0
Total Expenditure	3,832,546	937,785	3,798,239

Revenue and Expenditure Performance in the first quarter of 2015/16

The department cumulatively planned to receive 3,832,546,000= but actually received 966,700,000= (25%). For quarter one, the department had planned to receive 958,136,000= but actually received 966,700,000=.(101%) Much of this was spent on various activities including payment of wages, school inspection, Payment for USE costs, and payment for UPE costs. Grant to secondary education contributed best at 133% because this was what the Central government released.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to spend 3,798,239,000= compared to 3,832,546,000= for the F/Y 2015/2016. This a 1 % decrease. This decrement is do the reduction in SFG in IPFs of this FY

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

To improve in the education standards the department has sensitized and mobilized parents which has reduced drop outs in schools. UPE and USE enrollments have increased

The department continued with inspection and 28 schools were inspected.

Plans for 2016/17 by Vote Function

To improve in the education standards the department has sensitized and mobilized parents which has reduced drop outs in schools. UPE and USE enrollments have increased

The department continued with inspection and 28 schools were inspected.

Medium Term Plans and Links to the Development Plan

There will be construction of pit latrines at Katungu, Kibaare and Ryamabengwa primary schools.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet identified.

(iv) The three biggest challenges faced by the department in improving local government services

1. Dropout and Absenteeism and drop out rates

High rate of drop out from UPE Schools as a result of declining standards.

2. Inadequate infrastructure

Inadequate desks, classroom, safe water and toilet facilities. Most facilities constructed are out of use, no desks for most p1&p2 classes, others are collapsed while in many schools such facilities have never been accessed

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 6: Education

3. Inadequate funding

The Municipality does not get enough SFG for infrastructural development

Workplan 7a: Roads and Engineering

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	954,281	226,260	970,141
Locally Raised Revenues	20,186	2,529	26,702
Other Transfers from Central Government	865,602	206,623	865,602
Urban Unconditional Grant (Non-Wage)	6,000	3,000	12,345
Urban Unconditional Grant (Wage)	62,493	14,108	65,493
<i>Development Revenues</i>	63,547	12,709	30,000
Urban Discretionary Development Equalization Grant	63,547	12,709	30,000
Total Revenues	1,017,827	238,970	1,000,141
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	954,281	223,260	970,141
Wage	62,493	14,108	65,493
Non Wage	891,788	209,152	904,648
<i>Development Expenditure</i>	63,547	0	30,000
Domestic Development	63,547	0	30,000
Donor Development	0	0	0
Total Expenditure	1,017,827	223,260	1,000,141

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 1,017,827,000= but actually received 238,970,000= (23%). For quarter one, the department planned to receive 254,457,000= but actually received 238,970,000(94%). Much of this money was spent on community access roads and grading of municipal roads. Urban un conditional - non wage performed best at 200% because there was need to grossly mobilise and sensitise the 15 wards on development of access roads.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department has budgeted for 1,000,141,000= compared to 1,017,827,000= for 2015/2016. There is an insignificant decrement of 2%. The department has reduced its budget because this year fewer projects will be implemented under this department. For example, no Local revenue projects will be implemented under this department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Roads periodically maintained, Roads for routine maintenance done, Culverts installed, Emergency road bottlenecks repaired, Operational expenses-fuel and lubricants, Monitoring and Evaluation made, Cross cutting issues-Environment, Gender, HIV-AIDS done.

Plans for 2016/17 by Vote Function

Roads periodically maintained, Roads for routine maintenance done, Culverts installed, Emergency road bottlenecks repaired, Operational expenses-fuel and lubricants, Monitoring and Evaluation made, Cross cutting issues-Environment, Gender, HIV-AIDS done.

Medium Term Plans and Links to the Development Plan

Maintain physical infrastructure within the urban area. Guide private constructions and development and supervision of public works

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 7a: Roads and Engineering

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No direct donor funding has been identified yet.

(iv) The three biggest challenges faced by the department in improving local government services

1. Few contractors in the region

Few contractors in the region delays implementation of activities in the sector

2. Inadequate funding

The department receives less funding from RF and LR for capital development

3. Under staffing

The LLGs within the municipality have no sector staff. This hampers supervision of council works and monitoring the status of public services

Workplan 7b: Water

(i) Overview of Workplan Revenue and Expenditures

Revenue and Expenditure Performance in the first quarter of 2015/16

Department Revenue and Expenditure Allocations Plans for 2016/17

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Plans for 2016/17 by Vote Function

Medium Term Plans and Links to the Development Plan

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

(iv) The three biggest challenges faced by the department in improving local government services

1.

2.

3.

Workplan 8: Natural Resources

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	54,439	8,380	48,649
Locally Raised Revenues	40,880	2,941	22,251

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Sector Conditional Grant (Non-Wage)	0	0	25
Urban Unconditional Grant (Non-Wage)	2,000	2,500	14,813
Urban Unconditional Grant (Wage)	11,559	2,939	11,559
Total Revenues	54,439	8,380	48,649
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,439	6,349	48,649
Wage	11,559	2,939	11,559
Non Wage	42,880	3,410	37,090
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	54,439	6,349	48,649

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 54,439,000= but actually received 8,380,000= (15%). For quarter one, it planned to receive 13,610,000= but received 8,380,000=(62%). Un conditional grant - non wage performed best at 500% because there was need to increase expenditure on the process of obtaining land titles for the Municipal lands. The poorest performance was noted in the locally raised revenues due to under staffing especially in Finance department.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to spend 48649000= in 2016/2017 F/Y compared to 54439000= in the 2015/2016 F/Y. There is a decrement of 11%. This decrement is due to the fact that this financial year no expenditure is planned for physical planning gadgets as was the case in the previous year 2014/2015.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The key outputs were that out of the targeted 65 development/building plans applications, 55 were handled out of which, 45 development plans were approved, 9 deferred or disapproved. The department continues to carry out its mandate of making sure that it does the producing the town's detailed plan, field inspection for development control, monitoring wetlands in the municipality, surveying the municipal lands for obtaining land titles, and sensitisation of the stakeholders on building plans

Plans for 2016/17 by Vote Function

The key outputs were that out of the targeted 65 development/building plans applications, 55 were handled out of which, 45 development plans were approved, 9 deferred or disapproved. The department continues to carry out its mandate of making sure that it does the producing the town's detailed plan, field inspection for development control, monitoring wetlands in the municipality, surveying the municipal lands for obtaining land titles, and sensitisation of the stakeholders on building plans

Medium Term Plans and Links to the Development Plan

Planting of trees is crucial for environment protection and conservation. Protection of council lands is crucial to deter encroachers on government land whereas routine inspections are necessary for proper planned growth and development of the town.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet Identified

(iv) The three biggest challenges faced by the department in improving local government services

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 8: Natural Resources

1. Inadequate financial resources

The department receives less allocation due to poor revenue base of the municipal council

2. Un availability of surveyors

There is neither private surveyors nor a government surveyor at the municipal council and attracting private surveyors out side the municipality requires a lot of money.

3. Land tenure systems

It is still a very big challenge to plan to implement physical development plans on peoples' privately owned land.

Workplan 9: Community Based Services

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	54,848	14,163	62,741
Locally Raised Revenues	15,000	2,353	13,351
Sector Conditional Grant (Non-Wage)	11,440	3,323	10,483
Urban Unconditional Grant (Non-Wage)	3,000	1,750	7,407
Urban Unconditional Grant (Wage)	25,408	6,737	31,501
<i>Development Revenues</i>	14,665	3,813	0
Multi-Sectoral Transfers to LLGs	14,665	3,813	
Total Revenues	69,513	17,976	62,741
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	54,848	12,249	62,741
Wage	25,408	6,737	31,501
Non Wage	29,440	5,512	31,240
<i>Development Expenditure</i>	14,665	0	0
Domestic Development	14,665	0	0
Donor Development	0	0	0
Total Expenditure	69,513	12,249	62,741

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 69,513 ,000= but actually received 17,976,000= (26%). For quarter one, the department planned to receive 17,378 ,000= but actually received 17,976,000=(103%). Conditinal grant to community development assistants performed best at 360% because the Central government released more funds than had been planned. Urban un conditional - non wage performed next at 233% because of the need for boosted community sensitisation and mobilisation (in 15 wards).

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to spend 62,741,000= compared to 69,513,000= of 2015/2016. There is decrease of 9.7%. The decrease is due to the fact that this year there will be reduced expenditure on sensitization as much of it was done the previous year.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The department continued to improve on the welfare of the community through continous monitoring of CDDs & PWDS groups, training of FAL learners, continued mentoring of LLGs staff on community mobilisation. Capacity building of CBOs was done.

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 9: Community Based Services

Plans for 2016/17 by Vote Function

The department continued to improve on the welfare of the community through continuous monitoring of CDDs & PWDS groups, training of FAL learners, continued mentoring of LLGs staff on community mobilisation. Capacity building of CBOs was done.

Medium Term Plans and Links to the Development Plan

The department will continue to link its work plans with the departmental objectives and MC vision and plan by improving Adult literacy through FAL training. It will improve the incomes of disadvantaged groups through implementation income generating activities under CDD and Special grant for PWDs. To improve on social welfare the department will continue to offer counseling and home visits to the communities.

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet identified

(iv) The three biggest challenges faced by the department in improving local government services

1. Lack of transport means

The department lacks a vehicle for transport and depends on hire of transport means that makes it costly and difficult when implementing activities

2. Understaffing

The department is manned by Two people making it difficult to accomplish targets on time

3. Underfunding

The departments activities especially for Children, Youth, Women and PWDs are under funded.

Workplan 10: Planning

(i) Overview of Workplan Revenue and Expenditures

<i>UShs Thousand</i>	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
<i>Recurrent Revenues</i>	33,126	7,444	45,118
Locally Raised Revenues	17,001	1,764	17,801
Support Services Conditional Grant (Non-Wage)	4,972	1,240	
Urban Unconditional Grant (Non-Wage)	11,152	1,500	14,848
Urban Unconditional Grant (Wage)		2,939	12,469
Total Revenues	33,126	7,444	45,118
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	33,126	7,444	45,118
Wage	11,469	2,939	12,469
Non Wage	21,657	4,504	32,649
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	33,126	7,444	45,118

Revenue and Expenditure Performance in the first quarter of 2015/16

Cummulatively, the department planned to receive 33,126,000= but actually received 7,444,000=(22%). For quarter one, the department planned to receive 8,281,000= but actually received 7,444,000=(90%). PAF monitoring performed at 100% because the central government released all the funds as was planned. Local revenue performed poorest at 42% because of understaffing especially in the Finance department.

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 10: Planning

Department Revenue and Expenditure Allocations Plans for 2016/17

The department is planning to spend 45118000= this F/Y 2016/2017 compared to 2015/20156's 33126000=. There is an increment of 36%. The budget has increased in relation to the previous years budget because the previous years budget did not include some capital purchases which are in this financial's budget.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

Coordination of council activities 3 TPC meetings were conducted up to the end of September. Forth quarter OBT reports produced and submitted to the MoFPED to improve on budgeting implementation and reporting. Accountability of LGMSD for Q4 and Q1 were prepared and submitted to MoLG. One draft and final Performance Contract Form B was produced and submitted to MoFPED

Plans for 2016/17 by Vote Function

Coordination of council activities 3 TPC meetings were conducted up to the end of September. Forth quarter OBT reports produced and submitted to the MoFPED to improve on budgeting implementation and reporting. Accountability of LGMSD for Q4 and Q1 were prepared and submitted to MoLG. One draft and final Performance Contract Form B was produced and submitted to MoFPED

Medium Term Plans and Links to the Development Plan

The department will continue to coordinate the MC planning activities through a participatory approach. The department will continue to mentor staff in planning and budgeting to ensure efficiency and effectiveness of staff. Assessment of all departments and Divisions will be done to improve on adherence to guidelines. The department will continue to collect data for informed discussion and 1 statistical abstract will be produced. To have all stakeholders participate in the planning process one b

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

No yet identified

(iv) The three biggest challenges faced by the department in improving local government services

1. Inadequate and Poor Data for planning

There is lack of accurate and comprehensive data critical for planning and decision making. UBOS has not updated Bushenyi-Ishaka MC data as it still using the town council data. There is still low appreciation of the planning function by stakeholders.

2. Inadequate funding

The sector is poorly funded yet there is too much work to be done for the new municipality

3. Understaffing and capacity gaps

Understaffing. No enough planning staff to ease the flow of work. There is one staff in the planning unit . It has no vehicle and basic equipments like cabinets, files, shelves and projectors.

Workplan 11: Internal Audit

(i) Overview of Workplan Revenue and Expenditures

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
A: Breakdown of Workplan Revenues:			
Recurrent Revenues	23,661	5,543	20,527
Locally Raised Revenues	9,487	1,176	4,450
Support Services Conditional Grant (Non-Wage)	1,248	312	
Urban Unconditional Grant (Non-Wage)	1,567	1,000	3,717

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 11: Internal Audit

UShs Thousand	2015/16		2016/17
	Approved Budget	Outturn by end Sept	Proposed Budget
Urban Unconditional Grant (Wage)	11,360	3,054	12,360
Total Revenues	23,661	5,543	20,527
B: Overall Workplan Expenditures:			
<i>Recurrent Expenditure</i>	23,661	4,660	20,527
Wage	11,360	3,054	12,360
Non Wage	12,302	1,606	8,167
<i>Development Expenditure</i>	0	0	0
Domestic Development	0	0	0
Donor Development	0	0	0
Total Expenditure	23,661	4,660	20,527

Revenue and Expenditure Performance in the first quarter of 2015/16

The department planned to receive 23,661,000= cumulatively but actually received 5,543,000= (23%). For the first quarter, it planned to receive 5,915,000= but actually received 5,543,000= (94%). Urban unconditional grant-non wage contributed 255% because there was need to outsource for another auditor from the district to supplement the SIA as there was a need to strengthen the audit function in the divisions. Locally raised revenues performed poorly at 50% because of understaffing.

Department Revenue and Expenditure Allocations Plans for 2016/17

The department will spend 20,527,000= this Financial year compared to 23,661,000= for the year 2015/2016. There is a fall in the budget of about 12%. The fall is because this year, no capital purchases are expected in the department.

(ii) Summary of Past and Planned Workplan Outputs

Physical Performance in the first quarter of 2015/16

The implementation of its mandate for ensuring value for money and accountability through carrying out audits and by the end of Q1 FY 2015/16 8 departments were audited and 1 quarterly audit report was submitted to PAC.

The department is still under staffed with only one staff (Senior Auditor), though it was planned to recruit another one staff the IPF could not allow. This left some of un activities not done.

Plans for 2016/17 by Vote Function

The implementation of its mandate for ensuring value for money and accountability through carrying out audits and by the end of Q1 FY 2015/16 8 departments were audited and 1 quarterly audit report was submitted to PAC.

The department is still under staffed with only one staff (Senior Auditor), though it was planned to recruit another one staff the IPF could not allow. This left some of un activities not done.

Medium Term Plans and Links to the Development Plan

Recruitment of one audit staff and ensuring value for money of council expenditures

(iii) Details of Off-Budget Activities carried out by NGOs, Central Government, the Private Sector and Donors

Not yet identified

(iv) The three biggest challenges faced by the department in improving local government services

1. Understaffing

At the moment, there is still only one staff in the department and the area of coverage is big.

2. Underfunding

Vote: 777 Bushenyi-Ishaka Municipal Council

Workplan 11: Internal Audit

The funding for the department is very small

3. Lack of Transport facilities

There is no transport for the internal auditor to cover all divisions in time